



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-5

J. Mark Leggett, Treasurer  
Bank of America Corporation PAC  
600 Peachtree Street, Suite 1500  
Atlanta, GA 30308

OCT 15 1999

Identification Number: C00043489

Reference: March Monthly (2/1/99-2/28/99), April Monthly (3/1/99-3/31/99), May Monthly (4/1/99-4/30/99), June Monthly (5/1/99-5/31/99) and July Monthly (6/1/99-6/30/99) Reports

Dear Mr. Leggett:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount that was deducted each pay period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

A handwritten signature in black ink, appearing to read "Lucy J. Denny".

Lucy J. Denny  
Reports Analyst  
Reports Analysis Division

## PAYROLL DEDUCTIONS

**SCHEDULE A**
**ITEMIZED RECEIPTS**
**Contributions from Individuals**

Any information copied from this Report or Statement may not be sold or used by any person for the purpose of making contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.

**NAME OF CONTRIBUTOR (if full)**

National Organization PAC 000000001

a. For Name, Mailing Address and ZIP Code		Name of Donor	Date of Payroll Deduction	Amount of Each Payroll Deduction
Anne Sullivan	21 16th Street	National Organization, Inc.	Payroll deduction	\$90.00
City, State ZIP		Position: Branch Manager		(\$15 biweekly)
Receiv. No. <input type="checkbox"/> Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Other <input type="checkbox"/>		Aggregate Name-Date > 1	200.00	
b. For Name, Mailing Address and ZIP Code	Rodney Jones	Name of Donor	Date of Payroll Deduction	Amount of Each Payroll Deduction
City, State ZIP	401 Main Street	National Organization, Inc.	Payroll deduction	\$120.00
Receiv. No. <input type="checkbox"/> Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Other <input type="checkbox"/>		Position: Vice President		(\$20 biweekly)
		Aggregate Name-Date > 1	200.00	

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

## Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.6(b).

**EXAMPLE:** During an election year, a corporate manager authorizes her employer to deduct \$15 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$285. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

**SCHEDULE A**
**ITEMIZED RECEIPTS**
**Contributions from Individuals**

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**NAME OF CONTRIBUTOR (if full)**

National Organization PAC 000000001

a. For Name, Mailing Address and ZIP Code		Name of Donor	Date of Payroll Deduction	Amount of Each Payroll Deduction
Martin L. Kress	4 River Road	National Organization, Inc.	8/19/94	\$3,000.00
City, State ZIP		Position: Chairman		(RAFFLE PRIZE)
Receiv. No. <input type="checkbox"/> Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Other <input type="checkbox"/>		Aggregate Name-Date > 1	8,000.00	

**SCHEDULE B**
**ITEMIZED EXPENDITURES**
**Operating Expenditures/Other Federal**

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**NAME OF COMMITTEE (if full)**

National Organization PAC 000000001

a. For Name, Mailing Address and ZIP Code		Name of Donor	Date of Payroll Deduction	Amount of Each Payroll Deduction
Martin L. Kress	4 River Road	raffle prize	8/19/94	\$3,000.00
City, State ZIP		Documented for <input type="checkbox"/> Person <input checked="" type="checkbox"/> Business <input type="checkbox"/> Other <input type="checkbox"/>		(CONTINUATION)

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

## In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See page 8 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(e)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at left.

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